UNDERWRITING BULLETIN

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NY000325

Date: September 19, 2007

To: All New York State Office Counsel, Managers and Agents

From: Harold Boxer, Vice President and Senior Agency Counsel

Re: Taxation & Finance

We have received correspondence from the New York State Land Title Association notifying us of the following procedural changes by the Department of Taxation and Finance.

The following address is to be used if sending Real Estate Transfer Tax (RETT) returns via U.S. Postal Service:

NYS Tax Department RETT Return Processing PO Box 5045 Albany, NY 12205-5045

If you choose, you may use a private delivery service instead of the US Postal Service to file your RETT return and pay. If sending RETT **via private delivery service**, please use the following address:

NYS Tax Department/ Misc. Tax/ RETT Unit Building 8, Room 657 W.A. Harriman Campus Albany, NY 12227 UB No.NY000325 Page 2 of 2

If, however, at a later date, you need to establish the date you filed your return or paid your tax, you can not use the date recorded by a private delivery service **unless** you used a delivery service that has been designated by the US Secretary of the Treasury or the Commissioner of Taxation and Finance. Currently designated delivery services are listed in Publication 55, *Designated Private Delivery Services*.

Below is the web address for Publication 55: http://www.tax.state.ny.us/pdf/publications/general/pub55_105.pdf

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References:

Bulletins Replaced: None Related Bulletins: None Underwriting Manual: None Exceptions Manual: None Forms: None Attachments: None

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